



STATE OF CALIFORNIA  
FIDM: MAIL STOP B-40  
FRANCHISE TAX BOARD  
PO BOX 460  
RANCHO CORDOVA CA 95741-0460

# WAIVER REQUEST FORM

FTB will consider waiver requests from the Financial Institution Data Match requirements under one of three conditions: 1) the total number of open accounts held by the institution is less than 250; 2) the institution does not maintain account information on a computerized record keeping system; or 3) the required system modifications constitute an initial burden to institutions with complex system changes.

## YOUR INSTITUTION

Name: \_\_\_\_\_ FEIN: \_\_\_\_\_  
Contact: \_\_\_\_\_ Phone: \_\_\_\_\_  
Street address: \_\_\_\_\_ Mailing address (if different from street address): \_\_\_\_\_  
Attn (optional): \_\_\_\_\_ Attn (optional): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## ACTION

Request waiver for the  
entire calendar year of  
\_\_\_\_\_.

Request waiver for part of  
the calendar year of  
\_\_\_\_\_.

Please specify the  
quarters for which you  
are requesting a waiver:

- ☐ quarter 1  
☐ quarter 2  
☐ quarter 3  
☐ quarter 4

WAIVERS WILL BE VALID FOR A  
MAXIMUM OF ONE CALENDAR  
YEAR.

## QUESTIONNAIRE

1. Do you have more than 250 open accounts?

☐ Yes ☐ No

Actual number: \_\_\_\_\_

2. Are your accounts available on a computerized record keeping  
system?

☐ Yes ☐ No

When do you plan to implement  
computerized record keeping?

Date \_\_\_\_\_

3. Please explain why you are unable to participate in the data  
exchange at this time.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## AUTHORIZED REPRESENTATIVE

*Under penalty of perjury of the laws of the State of California, I declare that I have examined this form, including any accompanying statements, and to the best of my knowledge and belief it is true, correct and complete. Further, I declare that the financial institution I represent meets one of the three waiver qualifications listed on this form.*

Name (please print): \_\_\_\_\_ Title: \_\_\_\_\_  
Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## INSTRUCTIONS

### FIDM Waiver Request Form

#### Purpose

This form is used to request a delay or pardon from participation in the data exchange for 1 to 4 quarters of a calendar year. The intent of the form is to allow financial institutions time to prepare for participation or to grow to a size of holding over 250 accounts. Once the ability to participate is on hand or obtainable, the financial institution is expected to begin participation in the exchange process even though a waiver may have been previously granted for a longer period of time.

#### Guidelines for Approval

The Waiver Forms received by the Franchise Tax Board (FTB) are reviewed for approval. Generally, a copy of the approved Waiver is mailed or faxed to the financial institution within 45 days of the date of receipt. FTB will consider waivers under any of three conditions:

1. The total number of open accounts held by your institution is less than 250.
2. Your institution does not maintain account information on a computerized system.
3. Time is needed to make system modifications.

#### Your Institution

Enter your institution's name exactly how it will be entered on the Election Form, Magnetic Media Transmittal and the data exchange file when you begin participation.

#### Action

This section of the form allows you to request a full or partial calendar year waiver by quarters. When requesting a partial year waiver it may be helpful to look at the data exchange due date in the chart below and scan over to the related quarter to determine how to complete the Action Box.

Quarter	Quarter Months	FTB Inquiry File Mail Date (Meth 2)	Method 1 & 2 Data Exchange Due
1 <sup>st</sup> Qtr	Jan, Feb, Mar	Apr 15	May 30
2 <sup>nd</sup> Qtr	Apr, May, Jun	July 15	Aug 30
3 <sup>rd</sup> Qtr	Jul, Aug, Sep	Oct 15	Nov 30
4 <sup>th</sup> Qtr	Oct, Nov, Dec	Jan 15	Feb 28

#### Contact/Phone

Name and number of the person within your organization designated to answer questions regarding the Financial Institution Data Match (FIDM)

#### FEIN

Federal Employer Identification Number

#### Authorized Representative

Officer or executive of your organization

FIDM Call Site (916) 845-6304